

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION

KEVIN M. KEEFER & PATRICIA S.
KEEFER,

Plaintiffs,

v.

UNITED STATES OF AMERICA,

Defendant.

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Case No.: 3:20-cv-00836-B

ORDER DENYING THE PLAINTIFFS’
AMENDED MOTION FOR SUMMARY JUDGMENT

The Court having considered the Plaintiffs’ Amended Motion for Summary Judgment, any responses and replies thereto, including any cross Motions for Summary Judgment, finds that the motion should be DENIED. Furthermore, the United States’ Amended Motion for Summary Judgment is GRANTED.

The Court finds that the Keefers are not entitled to an income tax refund for tax year 2015 because (1) the Keefers’ purported charitable contribution of a limited Partnership interest was a transaction to which the anticipatory assignment of income doctrine applies, and therefore the Keefers underreported their taxable income for 2015; (2) the Keefers’ appraisal of their purported donation did not comply with statutory requirements; and (3) the Keefers’ contemporaneous written acknowledgment required pursuant to 26 U.S.C. § 170(f)(18) neither specified the statutory “exclusive legal control” language nor contained a merger clause. Additionally, the Court is jurisdictionally barred from reviewing any claim the Keefers could make that they are entitled to a charitable contribution deduction of cash in 2015 based on the doctrine of variance. Even if the doctrine of variance does not apply, the Keefers are not entitled

to a charitable contribution for a cash donation because it is not supported by a contemporaneous written acknowledgment.

Therefore, the United States' Amended Motion for Summary Judgment is GRANTED and Plaintiffs' requested income tax refund for 2015 is DENIED. Each party shall bear its own costs. All relief not expressly granted is denied.

JANE J. BOYLE
UNITED STATES DISTRICT JUDGE